R.D File No: 406

1939

Collection No. 4

Mysore Residency

Bangalore

22/7/47

Mas.

23/7

Pros. Serial Nos. 1-8

Subject.

Budget Estimates – 1940-41

III Corporation Tax & IV Taxes on Income other than Corporation Tax

Previous References.	Later References.

S. 97.—(Blue).

MFP—1187 S&P—(M.2104)—21-3-39—70,000.

BUDGET ESTIMATE FOR 1940-41

Income-tax and Super-tax

D.No.9224 S.N.1

P.h.c.

The budgets received from the Income-tax officer may be approved. The sanctioned budget for 1939-40 under Taxes in respect of Central emoluments has been altered from Rs.12,000/- to Rs.12,700/- which is the figure supplied by the Accountant General. The totals have also been altered accordingly. The receipts and expenditure proposed for 1940-41 compare with the sanctioned budget for 1939-40 as follows:-

	Budget for 1939-40	Proposed budget for 1940-41	Difference
		RECEIPT.	
Income-tax	2,89,500	3,12,700	+ 23,200
Corporation Tax	80,000	1,07,000	+ 27,000
Super Tax	2,500	3,300	+ 800
	3,72,000	4,23,000	+ 51,000
		EXPENDITURE	
Pay of establishment	10,500	11,500	+ 1,000
Contingencies	500	600	+ 100
	11,000	12,100	+ 1,100

The budget will be copied in the usual form in the M.A.T.General Budget and the detailed budget received from the Income-tax Officer in the revised form will be attached to it. Income-tax budget should be sent to the Central Board

Board of Revenue and it may be sent at once.

Draft submitted.

J. L. Nayagopal 20.9.39

KLL 19.9.39

F.A.

20/9/39

Secy

S.N.2: Issue

D.No.10224 S.N.3

3

May be filed. Necessary action has been taken.

M.P. 16-10-39

KLL 16.10.39

F.U.e

D.No.11570 S.N.4

Please see S.N.1 and 2.

Draft submitted.

M.P. 24-11-39

J. Nayagopal 28/11/39

KLL 25-11 39

S.N.5: Issue

F.A.

D.No.3852 S.N.6

Please see S.Ns.1 and 4.

The further modification made by the Government of India is an addition of Rs.50/- under pay of establishments, presumably in order to round off the total.

Copies of the printed budget may be sent to the Income-tax Officer. Draft submitted.

25/4/40

27.4.40

S.N.7: Issue

D.No.7307 S.N.8

Please see pages 1 to 3 of the proposed budget. The statement received with the P.U.C. shows the entire collections and refunds in Bangalore including tax on Interest on Securities and collections in respect of Residency and Central officers other than officers of Military, Railways, and Posts & Telegraphs Departments. The accepted figures relating to M.A.T. alone are not available, but these will be supplied by the A.G. in the skeleton form for the preparation of the budget estimates for 1941-42, yet to be received from him.

A copy of the P.U.C. with enclosure may be sent to the Inspecting Asst.Commr. of Income-tax. Draft submitted with fair.

1-8-40

2/8/40

S.N. 8: Issue

No. I.T.Gl.3/1939-40.

Office of the Income-tax Officer,
Civil and Military Station, Bangalore.

Dated 4th September *1939*

FROM

J. N. Rajagopalan, Esq., B.A.,
INCOME-TAX OFFICER, CIVIL AND MILITARY STATION,
BANGALORE.

OFFICE OF THE
RESIDENT
BANGALORE.
To
Diary No. 9224
File No.
RA 406/39

The Secretary
to the Hon'ble the Resident in Mysore,
Bangalore.

SIR,

Budget Estimate for 1940-41 under III Corporation tax and IV Taxes on Income other than Corporation tax.

With reference to your letter R.Dis.No.F.578-38/R.O.II dated 19th July 1938, I have the honour to forward herewith the estimates of receipts and expenditure for the budget heads mentioned above for the year 1940-41 in the form given in the enclosure to your D.O.R.Dis.No.F.610-38/R.O.II dated 5th August 1938.

I have the honour to be,
Sir,
Your most obedient servant,

J. N. Rajagopalan
Income-tax Officer.

RSR.

DESPATCHED
5 SEP 1939

Budget Estimate Revenue and Receipts for the year

DISTRICT OF

Number		Minor and detailed heads.	Actuals first 6 months of			Actuals of last 6 months of two previous years.		Estimate for the last six months of current ye
			2 previous years.		Current year			
Current year	Ensuing year		1937-38	1938-39	1939-40	1937-38	1938-39	
1	2	3	4 Rs	5 Rs	6 Rs will be filled in before come	7 Rs	8 Rs	9 Rs will be in before
		III Corporation tax.						
		Ordinary Collections.	67,628	86,085		2,462	2,178	
		Miscellaneous collections.	-	-		-	-	
		Total	67,628	86,085		2,462	2,178	
		Deduct refunds.	-	66		-	-	
		Net Total.	67,628	86,019		2,462	2,178	
		IV Taxes on Income other than Corporation tax.						
		Income-tax						
		(1) Ordinary Collections.						
		(a)Taxes paid by Companies	1,64,127	1,07,839		28,287	1,32,489	
		(b)Other Collections.	63,376	66,445		87,016	74,345	
		(2)nDeductions by Government from Salaries & Pensions.						
		(a)Taxes in respect of Central (Federal) emoluments.	6,321	6,239		6,511	6,883	
		(b)Taxes on other emoluments.	-	-		-	-	
		Total.	2,33,824	1,80,523		1,21,814	2,13,717	
		Deduct refunds.						

(a) Ordinary Collections.				
Taxes paid by Companies.	(–) 191	(–) 147	(–) 1,036	(–) 536
(b) Deductions by Government from Salaries & Pensions Taxes in respect of Central (Federal emoluments.	(–) 13	(–) 96	-	(–) 4
(c) Payment on account of double Income-tax relief granted to Companies.	(–) 85,194	(–) 85,000	(*) 3,757	(–) 6,233
(d) All Other refunds.	(–) 2,210	(–) 4,130	(–) 2,584	(–) 1,670
Net Total Income-tax.	1,46,216	91,150	1,21,951	2,05,274
IV Taxes on Income other than Corporation tax. Super-tax.				
1 (a) Super-tax in respect of Central (Federal) emoluments.	325	-	-	364
(b) Other Collections.	-	1,726	1,499	129
2 Deduct refunds.				
(a) Super-tax in respect of Central emoluments.	-	-	-	-
(b) Other Collections.	-	-	-	-
Net Total, Super-tax.	325	1,726	1,499	493

T R A D.

ended 31st March 1941

BANGALORE.

Actuals, whole year (for 3 previous years)			Sanctioned Budget estimate (Current year)	Revised Estimate for ensuing year.	Proposed estimate for ensuing year.	Columns 13 & 14 Excess plus Saving -	Columns 14 & 15 Excess plus Saving -	Explanations.
1936-37	1937-38	1938-39						
10 Rs	11 Rs	12 Rs	13 Rs	14 Rs	15 Rs	16 Rs	17 Rs	18
-	70,090	88,263	80,000	1,07,000	1,07,000	(+)27,000	-	Increase anticipated Due to withdrawal of exemption of first 50,000 of income.
-	-	-	-	-	-	-	-	
-	70,090	88,263	80,000	1,07,000	1,07,000	(+)27,000	-	
-	-	66	-	-	-	-	-	
-	70,090	88,197 ✓	80,000	1,07,000	1,07,000	(+)27,000	-	
						(a)		(a) Increase anticipated
4,16,360	1,92,414	2,40,328	2,20,000	2,70,000	2,70,000	(+)50,000	-	Due to increase in rate of tax and increased income of certain companies.
	1,50,392	1,40,790	1,43,000	1,43,000	1,43,000	-	-	
			12700			(b) 1700		(b)
12,301	12,832	13,122	12,000	11,000	11,000	(-) 1,000		Fall due to appointment of junior Officers as Collector & Commr. of Police & change in rate of tax.
	-	-	-	-	-	-		
4,28,661	3,55,638	3,94,240	3,75,000	4,24,000	4,24,000	(+)49,000	-	

Budget Estimate Revenue and Receipts for the year

DISTRICT OF

Number		Minor and detailed heads.	Actuals first 6 months of			Actuals of last 6 months of two previous years.		Estimate for the last six months of current ye
			2 previous years.		Current year			
Current year	Ensuing year		1937-38	1938-39	1939-40	1937-38	1938-39	
1	2	3	4 Rs	5 Rs	6 Rs	7 Rs	8 Rs	9 Rs
		III Corporation tax.			will be furnished in before prime			
		Ordinary Collections.	67,628	86,085		2,462	2,178	
		Miscellaneous collections.		-		-	-	
		Total	67,628	86,085		2,462	2,178	
		Deduct refunds.	-	66		-	-	
		Net Total.	67,628	86,019		2,462	2,178	
		IV Taxes on Income other than Corporation tax.						
		Income-tax						
		(1) Ordinary Collections.						
		(a)Taxes paid by Companies	1,64,127	1,07,839		28,287	1,32,489	
		(b)Other Collections.	63,376	66,445		87,016	74,345	
		(2)nDeductions by Government from Salaries & Pensions.						
		(a)Taxes in respect of Central (Federal) emoluments.	6,321	6,239		6,511	6,883	
		(b)Taxes on other emoluments.	—	—		—	—	
		Total.	2,33,824	1,80,523		1,21,814	2,13,717	
		Deduct refunds.						

CENT

RAL

Budget Estimate Revenue ~~& Receipts~~ for the year ending 31st Mar
Expenditure

DISTRICT OF BANGALORE.

ar It Ensuing year.	Minor and detailed heads.	Actuals first 6 months of 2 previous years. 1937-38	1938-39	Current year 1939-40	Actuals last 6 months of two previous years. 1937-38	1938-39	Estimate for the last 6 months of the current year.	Actuals, whole vious years. 1936-37	193
2	3	4 Rs	5 Rs	6 Rs	7 Rs	8 Rs	9 Rs	10 Rs	1 Rs
	Pay of Establishment:-								
	Accountants, Clerks and servants from Rs15/- to Rs250/-								
	Permanent	4,553	5,281		4,940	5,179		8,639	
	Temporary	343	-		360	-		1,220	
	Leave Salary	-	-		-	-		-	
	Total	4,896	5,281		5,300	5,179		9,859	1
	Allowances, Honoraria etc.	-	-		-	-		-	
	Contingencies ...	556	129		241	311		540	
	Grants-in-Aid ...	-	-		-	-		76	
	Law Charges. ...	-	-		-	-		-	

year (for 3 pre- -38	1938-39	Sanctioned Budget estimate (Current year).	Revised estimate current year	Proposed estimate for ensuing year.	Columns 13 & 14 Excess plus Saving -	Columns 14 & 15 Excess plus Saving -	Explanations.
	12 Rs	13 Rs	14 Rs	15 Rs	16 Rs	17 Rs	18
,493	10,460	10 400 ~~10,500~~	(a) 10,800	(b) 11,250	(a) 300	(b) 450	(a) Based on actual rates of pay drawn.
703	-	-	-	-	-	-	(b) vide detailed statement
-	-	100	-	250	-	(c) 250	(c) Some of the staff are likely to go on leave.
,196	10,460	10,500	10,800	11,500	300	700	
-	-	-	-	-	-	-	
797	440	500	(d) 600	600	100 (d)	-	(d) Increase due to publication of notice in newspapers.
	-	-	-	-	-	-	
	-	-	-	-	-	-	

INCOME-TAX OFFICER.

S.N.2

5

R.Dis.No. F.406 -39
G & A.

Enc. 3.

11th Oct 1939.

From

The Secretary to the Resident.

To

The Secretary,
Central Board of Revenue,
S i m l a.

Bangalore Budget Estimate
for 1940-41.

Sir,

I am directed to forward in duplicate estimates of receipts and expenditure for the year 1940-41 relating to III Corporation Tax and IV Taxes on Income other than Corporation Tax, together with a statement showing details of provision proposed under "Salaries and Establishment".

I have, etc.,

Secretary to the Resident.

19. 9.

C E N T R A L.

Budget Estimate Revenue and Receipts for t h e year ended 31st

DISTRICT OF BANGALORE.

Number. Current year. 1	Number. Ensuing year. 2	Minor and detailed heads. 3	Actuals first 6 months of 2 previous years. 1937-38. 4	1938-39 5	Current year 1939-40 6	Actuals of last 6 months of two previous years. 1937-38. 7	1938-39. 8	Estimate for the last six months of current year. 9	Actuals, whole 3 previous y 1936-37. 10	1937 11
			Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.
		III Corporation tax.								
		Ordinary Collections.	67628	86085	92731 12 0	2462	2178	14268 4 0	..	7009
		Miscellaneous collections.	..	..	..	..	..	..	..	..
		Total.	67628	86085	92731 12 0	2462	2178	14268 4 0	..	7009
		Deduct refunds.	..	66	..	..	..	..	..	..
		Net Total.	67628	86019	92731 12 0	2462	2178	14268 4 0	..	7009
		IV Taxes on Income other than Corporation tax.								
		Income-tax.								
		(1) Ordinary Collections.								
		(a) Taxes paid by Companies.	164127	107839	221765 14 0	28287	132489	48234 2 0	416360	19241
		(b) Other Collections.	63376	66445	44020 10 1	87016	74345	98979 5 11		15039
		(2) Deductions by Government from Salaries & Pensions.								
		(a) Taxes in respect of Central (Federal) emoluments.	6321	6239	5943 14 0	6511	6883	5056 2 0	12301	12832
		(b) Taxes on other emoluments.	..	..	..	..	..	..	..	..
		Total.	233824	180523	271730 6 1	121814	213717	152269 9 11	428661	355638
		Deduct refunds.								
		(a) Ordinary Collections.								

				[illegible]	-536	-611 4 0	..	-12
(b) Deductions by Government from Salaries & Pensions. Taxes in respect of Central (Federal) emoluments.	-13	- 96			- 4	-100 0 0	-132900	- 1
(c) Payment on account of double Income-tax relief granted to Companies.	-85194	-85000	90014 5 0	+3757	-6233	12985 11 0		-814
(d) All Other refunds.	- 2210	- 4130	-6350 8 0	-2584	-1670	-1149 8 0		- 47
Net Total Income-tax.	146216	91150	175276 13 1	121951	205274	137423 2 11	295761	2681
IV Taxes on Income other than Corporation tax.								
Super-tax.								
1(a) Super-tax in respect of Central (Federal) emoluments.	325	..	..	..	364	100 0 0	99163	3
(b) Other Collections.	..	1726	301 5 0	1499	129	2698 11 0		14
2. Deduct refunds.								
(a) Super-tax in respect of Central emoluments.	..	..	..	..	..	..	..	..
(b) Other Collections.	..	..	..	..	..	..	..	..
Net Total. Super-tax.	325	1726	301 5 0	1499	493	2798 11 0	99163	18

(for 1938-39.	Sanctioned Budget estimate (Current year).	Revised Estimate for current year.	Proposed estimate for ensuing year.	Columns 13 & 14 Excess + Saving -	Columns 14 & 15 Excess + Saving -	Explanations.
12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
88263	80000	107000	107000	+27000	..	Increase anticipated. Due to withdrawal of exemption of first 50000 of income.
..	..	..	..	..	..	
88263 66	80000	107000	107000	+27000	..	
88197	80000	107000	107000	+27000	..	
240328	220000	270000	270000	+50000 (a)	..	(a) Increase anticipated. Due to increase in rate of tax and increased income of certain companies.
140790	143000	143000	143000			
13122	12700	11000	11000	- 1700 (b)	..	(b) Fall due to appointment of junior Officers as Collector & Commissioner of Police and change in rate of tax.
..	..	..	..	..	..	
394240	375000	424000	424000	+49000	..	
-683	-1000	- 700	- 700	+300	..	Based on actuals of 1938-39.

-100	- 200	- 100	- 100	+100	..	——do——
-91233	-80000	-103000	-103000	x -23000	..	x Based on probables. Increase due to larger refund to Tobacco Manufacturer's Ltd.
- 5800	- 5000	- 7500	- 7500	- 2500	..	Based on probables
296424	289500	312700	312700	+23200	..	
364	400	100	100	-300	..	Based on probables.
1855	1600	3000	3000 T	+1400	..	Increase anticipated due to change in Law & rate.
..	..	..	..	..	..	
2219	2000	3100	3100	+1100	..	

SECRETARY TO THE RESIDENT.

Number.	Current rent 1	Estimating year. 2	Mr.

CENTRAL.

C E N T R A L.

Budget Estimate Expenditure for t h e year ending

DISTRICT OF BANGALORE.

Number		Minor and detailed heads.	Actuals first 6 months of 2 previous years.			Actuals last 6 months of two previous years.		Estimate for the last 6 months of the current year.	Actuals, 3 previ	
Current year.	Ensuing year.		1937-38.	1938-39	Current year 1939-40	1937-38.	1938-39.		1936-37.	19
1	2	3	4	5	6	7	8	9	10	
			Rs.	Rs.	Rs. A.	Rs.	Rs.	Rs. A. P.	Rs.	
		Pay of Establishment.								
		Accountants, Clerks and servants from Rs.15/- to Rs.250/-.								
		Permanent. ..	4,553	5,281	5,306 0	4,940	5,179	5,494 0 0	8,639	9
		Temporary. ..	343	..	...	360	..	...	1,220	
		Leave salary. ..	..	..	...	..	..	...	..	
		Total.	4,896	5,281	5,306 0	5,300	5,179	5,494 0 0	9,859	1(
		Allowances, Honoraria, etc.								
		Contingencies. ...	556	129	203 3	241	311	398 13 0	540	
		Grants-in-Aid. ..	..	..	...	..	..	...	76	
		Law Charges. ..	..	..	...	..	..	...	..	

ɜt March 1941.

›le year (for years.)		Sanctioned Budget estimate	Revised estimate current year.	Proposed estimate for ensuing year.	Columns 13 & 14 Excess + Saving -	Columns 14 & 15 Excess + Saving -	Explanations.
38.	1938-39.	(current year).					
	12	13	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
10,460	10,400		(a) 10,800	(b) 11,250	(a) 300	(b) 450	(a) Based on actual rates of pay drawn.
..	..		..	..	..	..	(b) Vide detailed statement.
..	100		..	-250 100	..	(c) -250 100	(c) Some of the staff are likely to go on leave.
10,460	10,500		10,800	11,500	300	700	
440	500		(d) 600	600	(d) 100	..	(d) Increase due to publication of notice in newspapers.
..	..		..	..	..	..	
..	..		..	..	..	..	

Department or Office. INCOME TAX

Statement of details of provision proposed for pay of ~~Officers~~ Establishments for the year 1940—1941.

1 Name and designation.	2 Reference to page of Estimate form.	3 Sanctioned pay of the post. (a) Minimum.	(b) Maximum.	(c) Actual pay of the Government Servant due on 1st April next year.	4 Amount of provision for the year at the rate in column 3 (c).	5 Increment falling due within the year. (a) Date of increment.	(b) Rate of increment.	(c) Amount of increment for the year.	6 Total provision for the year, i.e., total of columns 4 and 5 (c).	7 Remarks.
1 Accountant		100	250	170	2040	9/7/40	10	87	2127	
1 - do -		100	250	150	1800	1/8/40	10	70	1870	
1 Head Clerk.		80	100	100	1200				1200	
1 Clerk.		60	80	80	960				960	
1 -do-		60	80	80	960				960	
1 Personal clerk.		55	70	65	780				780	
1 Clerk		30	55	39	468	1/4/40	3	33	501	
1 -do-		30	55	39	468	6/7/40	3	24	492	
1 -do-		30	55	36	432				432	
1 Stenographers allowance.			10	10	120				120	
1 Process server.		20	25	25	300				300	
1 -do-		20	25	25	300				300	
1 -do-		20	25	25	300				300	
5 Peons. 5(15)			15	75	900				900	
									11242	
						for rounding.			8	
									11250	

NOTE 1—Voted and Non-Voted items should be separately shown.
NOTE 2.—In the case of temporary establishments, authority under which they are entertained should be quoted.
NOTE 3.—Numbers and amount of provision should agree with the entries in the estimate form.
NOTE 4.—Names need not be given in the case of officers whose names are omitted from pay bills.

Dated of 19

723—3-10-1935—500—RPB.

No.I.T.Gl.3. Office of the Inspecting Assistant Commissioner of Income-tax, C & M.Station, Bangalore,

Dated the 3rd October 1939.

From

The Inspecting Assistant Commissioner of Income-tax,
Civil and Military Station,
Bangalore.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
4 OCT. 1939
Diary No. 10,224
File No.

To

The Secretary
to the Hon'ble the Resident in Mysore,
Bangalore.

Sir,

Budget Estimates for 1939-40 under III Corporation tax and IV Taxes on Income other than Corporation tax.

In continuation of this Office letter No.I.T.GL.3 dated 31st August 1938, I have the honour to forward herewith statements of receipts and expenditure, showing the actuals of first six months, estimate for the last six months and Revised estimate for 1939-40 for the Budget heads mentioned above.

I have the honour to be,
Sir,
Your most obedient servant,

J. R. Nagaraja
For Inspecting Assistant
Commr. of Income-tax.

RSR.

DESPATCHED
4 OCT. 19..

RECEIPTS.

Minor & Detailed heads.	Actuals first 6 months of current year.	Estimate for the last six months of current year.	Revised estimate current year.
III Corporation tax.	To be filled in col. 6	To be filled in col. 9	
Ordinary Collections.	92,731 12 0	14,268 4 0	1,07,000
Miscellaneous collections.			
Total	92,731 12 0	14,268 4 0	1,07,000
Deduct refunds.			
Net Total	92,731 12 0	14,268 4 0	1,07,000
IV Taxes on Income other than Corporation tax.			
Income-tax. Ordinary Collections.			
(a) Taxes paid by Companies.	2,21,765 14 0	48,234 2 0	2,70,000
(b) Other Collections.	44,020 10 1	98,979 5 11	1,43,000
Deductions by Government from Salaries and Pensions.			
(a) Taxes in respect of Central Federal emoluments.	5,943 14 0	5,056 2 0	11,000
(b) Taxes on other emoluments.			
Total	2,71,730 6 1	1,52,269 9 11	4,24,000
Deduct refunds.			
(a) Ordinary Collections.			
Taxes paid by Companies.	88 12 0	611 4 0	(—)700
(b) Deductions by Government from Salaries & Pensions.			
Taxes in respect of Central Federal emoluments			

(c) Payment on account of double Income-tax relief granted to Companies.	90,014 5 0	12,985 11 0	(-)1,03,000
(d) All Other refunds.	6,350 8 0	1,149 8 0	7,500
Net Total INCOME-TAX.	1,75,276 13 1	1,37,423 2 11	3,12,700
Super-tax.			
(a) Super-tax in respect of Central Federal emoluments.	-	100	100
(b) Other Collections	301 5 0	2,698 11 0	3,000
Deduct refunds.			
(a) Super-tax in respect of Central Federal emoluments.			-
(b) Other Collections.	-		-
Net Total SUPER-TAX.	301 5 0	2,798 11 0	3,100

C & M. Station, Bangalore,
Dated 3rd October 1939.

RSR3/10.

DESPATCHED
4 OCT. 1939

J. N. Nagagopal
INCOME-TAX OFFICER.
For Inspecting Asst.Commr. of Income-tax.

E X P E N D I T U R E.

Minor and detailed heads.	Actuals first six months of current year.	Estimate for the last six months of current year.	Revised estimate current year.
	To be filled in col. 6	To be filled in col. 9	
Pay of Establishment:-			
Accountants, Clerks and servants from Rs15/- to Rs250/-			
Permanent	5,306 0 0	5,494 0 0	10,800
Temporary	-	-	-
Leave Salary	-	-	-
Total	5,306 0 0	5,494 0 0	10,800
Contingencies.	203 3 0	396 13 0	600

C & M, Station, Bangalore,
Dated 3rd October 1939

RSR3/10.

J. N. Nagappa
~~INCOME TAX OFFICER~~.
For Inspecting Asst.Commr. of Income-tax.

D.Dis.No.377-Admn.I.T.39.

Central Board of Revenue.

New Delhi, the 7th November 1939.

A copy of the undermentioned paper is forwarded to the Secretary to the Hon'ble the Resident in Mysore, with reference to his letter R.Dis.No. F.406-39 G. & A., dated the 11th October 1939.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
15 NOV. 19..
Diary No. 11,570
File No.....

By order, etc.,

First Secretary, Central Board of Revenue.

Government of India, Finance Department letter No. D-4293-B., dated the 28th October 1939, to the Accountant General, Madras.

MI.

No. D-4293-B.

Government of India.
Finance Department.

New Delhi, the 28th October 1939.

From

H.A.C.Gill, Esquire, I.C.S.,
Deputy Secretary to the Govt.of India,

To

The Accountant General,
Madras.

Sir,

Budget Estimates, 1940-41 -
"4-Taxes on Income other than
Corporation Tax" - Bangalore.

I am directed to state that the Government of India have provisionally accepted the above estimates as proposed by the Hon'ble the Resident in Mysore subject to a cut of Rs. 150 under "Pay of establishment - Leave salary".

I have the honour to be,
Sir,
Your most obedient servant,

H.A.C. Gill,

Deputy Secretary to the Govt. of India.

S.N.5

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 12th ~~November~~ December *193*9.

18ms 28/11/39 grams 12/12/39

R.Dis.No. F.406-39 G & A. Enc. 1

A copy of the undermentioned paper(s) is forwarded to the Income-tax Officer, Civil and Military Station, Bangalore, with reference to his letter No.I.T.Gl.3/1939-40, dated the 4th September 1939.

S.N.1

for information, ~~in continuation of~~ with reference to ~~the correspondence ending with (his)~~ Memorandum ~~letter~~ from endorsement

~~No. , dated the~~

By order, etc.,

Secretary ~~Asst. Secy.~~ to the Resident in Mysore.

List of papers.

Encl. to S.N.4 P.U.C

Letter from the Government of India, Finance Department, ~~ExDixxNoxXXYxxdmnx~~ No.D-4293-B., dated the 28th October 1939 to the Accountant General, Madras.

M.P. 24-11-39

28-11-39

In KSN.c/m S.N.6

No.D/1910-B.

Government of India.
FINANCE DEPARTMENT.

New Delhi, the 6th April 1940.

From

H.A.C.Gill, Esq., I.C.S.,
Deputy Secretary to the Government of India,

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
15 APR. 1940
Diary No. 3852.
File No.

All Provincial Governments and Chief Commissioners.

Subject:- Demands for Grants for 1940-41.

.....

Sir,

I am directed to enclose the requisite number of copies of the relevant budget grants and appropriations for 1940-41.

I have the honour to be,
Sir,
Your most obedient servant,

H.A.C. Gill

Deputy Secretary to the Government of India.

No.D/1910-B.

Copy, with copies of the relevant grants and appropriations, forwarded to all Departments of the Government of India; the Financial Adviser, Military Finance; the Finance Officer, Communications; the Financial Commissioner Railways; the Military Secretary to His Excellency the Viceroy; the Private Secretary to His Excellency the Viceroy; the Secretary to the Governor General (Public); the Secretary to the Governor General, (Defence Co-ordination); the Secretary to the Executive Council of the Governor General; the Master, Security Printing; the Mint Masters, Bombay and Calcutta; the Central Board of Revenue; the Auditor General of India; all Accountants General, the Comptrollers, Assam, North West Frontier Province, Orissa and Sind; the Chief Auditor, Indian Stores Department; the Military Accountant General; the Director of Railway Audit; the Controller of Railway Accounts; the Director of Audit, Defence Services; the Controller of Military Accounts, Northern Command (Works Section) Rawalpindi; the Accountant General, India Office, London; the Chief Accounting Officer to the High Commissioner for India and the Auditor of Indian Home Accounts.

By order, etc.,

H.A.C. Gill

Deputy Secretary to the Government of India.

"R".18.3.

DEMAND No. 3.

TAXES ON INCOME INCLUDING CORPORATION TAX.

I. ESTIMATE of the Amount required in the year ending 31 March 1941 to defray the Expenses in connection with the COLLECTION OF INCOME TAX.

Voted : Seventy-eight Lakhs and Forty-six Thousand Rupees.

Non-voted : One Lakh and Fifty-nine Thousand Rupees.

II-A. SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

	Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A.—COLLECTION OF INCOME-TAX :				
A. 1.—PAY OF OFFICERS *Non-voted*	*1,10,449*	*1,57,100*	*83,900*	*1,28,200*
A. 1.—PAY OF OFFICERS Voted	28,98,362	29,33,400	29,82,600	30,96,500
A. 2.—PAY OF ESTABLISHMENTS *Non-voted*	*10,460*	*10,500*	*10,500*	*11,400*
A. 2.—PAY OF ESTABLISHMENTS Voted	32,59,374	33,13,300	32,25,700	34,17,200
A. 3.—ALLOWANCES, HONORARIA, ETC. *Non-voted*	*9,130*	*11,300*	*10,700*	*11,600*
A. 3.—ALLOWANCES, HONORARIA, ETC. Voted	4,56,653	4,67,900	4,95,000	5,12,600
A. 4.—CONTINGENCIES *Non-voted*	*440*	*500*	*500*	*600*
A. 4.—CONTINGENCIES Voted	6,82,318	6,30,300	7,38,300	7,26,900
A. 5.—WORKS	1,605	300	600	..
A. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, ETC. :				
A. 6 (1).—ASSAM	4,800	4,800	4,800	4,800
A. 6 (2).—COORG	1,000	1,000	1,000	1,000
TOTAL FOR ESTABLISHMENT CHARGES PAID, ETC.	5,800	5,800	5,800	5,800
A. 7.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	*1,173*	*600*	*2,400*	*1,200*
A. 8.—LUMP PROVISION FOR ASSISTANT COMMISSIONERS AND OTHER ADDITIONAL STAFF.	..	2,00,000	..	..
A. 9.—*DEDUCT*—PROBABLE SAVINGS	..	..	..	—2,000
A. 10.—*DEDUCT*—SHARE DEBITABLE TO CORPORATION-TAX *Non-voted*	*—11,033*	*—16,300*	*—14,600*	*—20,600*
A. 10.—*DEDUCT*—SHARE DEBITABLE TO CORPORATION-TAX Voted	—8,82,280	—6,85,600	—9,02,300	—9,27,200
TOTAL FOR COLLECTION OF INCOME TAX	65,42,451	70,29,100	66,39,100	69,62,200

	Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
B.—COLLECTION OF CORPORATION TAX { *Non-voted.*	*11,033*	*16,300*	*14,600*	*20,600*
{ Voted	8,82,280	6,85,600	9,02,300	9,27,200
C.—CHARGES IN ENGLAND:				
C. 1.—COLLECTION OF INCOME-TAX:				
C. 1 (1).—SECRETARY OF STATE FOR INDIA—MISCELLANEOUS .	29,670	67,000	74,000	72,000
C. 1 (2).—HIGH COMMISSIONER FOR INDIA—LEAVE AND DEPUTATION SALARIES AND STERLING OVERSEAS PAY . { *Non-voted.*	*44,885*	*27,000*	*65,000*	*6,000*
{ Voted .	62,928	16,000	21,000	17,000
C. 1 (3).—*DEDUCT*—SHARE DEBITABLE TO CORPORATION TAX . { *Non-voted*	..	*—3,000*	..	..
{ Voted .	..	—8,000	..	..
C. 2.—COLLECTION OF CORPORATION TAX:				
C. 2 (1).—SECRETARY OF STATE FOR INDIA .	..	6,000	..	..
C. 2 (2).—HIGH COMMISSIONER FOR INDIA { *Non-voted*	..	*3,000*	..	..
{ Voted .	..	2,000	..	..
TOTAL FOR CHARGES IN ENGLAND . .	1,37,483	1,10,000	1,60,000	95,000
Non-voted .	*44,885*	*27,000*	*65,000*	*6,000*
Voted .	92,598	83,000	95,000	89,000
D.—LOSS OR GAIN BY EXCHANGE { *Non-voted.*	*338*	..	..	..
{ Voted .	613	..	1,000	..
TOTAL .	75,74,198	78,41,000	77,17,000	80,05,000
Non-voted .	*1,76,875*	*2,07,000*	*1,73,000*	*1,59,000*
Voted .	73,97,323	76,34,000	75,44,000	78,46,000

	Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
II-B. CIRCLES of Account in which this Grant will be accounted for :—				
INDIA	17,243	2,17,000	17,000	..
MADRAS . . . { *Non-voted* .	*29,765*	*11,000*	*11,000*	*12,000*
Voted .	10,92,893	11,44,000	11,47,000	11,64,000
BOMBAY . . . { *Non-voted* .	*30,352*	*30,000*	*39,000*	*40,000*
Voted .	22,53,684	21,87,000	21,91,000	24,32,000
BENGAL . . . { *Non-voted* .	*15,078*	*38,000*	*21,000*	*39,000*
Voted .	13,48,055	13,50,000	13,66,000	13,91,000
UNITED PROVINCES . { *Non-voted* .	*12,663*	*35,000*	*20,000*	*32,000*
Voted .	7,67,039	7,70,000	7,48,000	7,45,000
PUNJAB . . . { *Non-voted* .	*13,264*	*29,000*	*15,000*	*30,000*
Voted .	9,48,961	9,75,000	10,03,000	10,21,000
BIHAR . . . . { *Non-voted* .	*30,530*	*37,000*	*2,000*	..
Voted .	4,01,749	4,30,000	4,64,000	4,69,000
CENTRAL PROVINCES AND BERAR	3,22,624	3,25,000	3,42,000	3,54,000
ASSAM	1,49,316	1,50,000	1,67,000	1,78,000
COORG	2,548	3,000	3,000	3,000
CHARGES IN ENGLAND { *Non-voted*	*44,885*	*27,000*	*65,000*	*6,000*
Voted .	92,598	83,000	95,000	89,000
LOSS OR GAIN BY EXCHANGE . { *Non-voted*	*338*	..	..	..
Voted .	613	..	1,000	..
TOTAL .	75,74,198	78,41,000	77,17,000	80,05,000
Non-voted .	*1,76,875*	*2,07,000*	*1,73,000*	*1,59,000*
Voted .	73,97,323	76,34,000	75,44,000	78,46,000

III. DETAILS of the foregoing :—

INDIA.

NUMBERS. 1939-40.	1940-41.		Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		CENTRAL BOARD OF REVENUE.				
		A.—COLLECTION OF INCOME-TAX :				
		A. 8.—LUMP PROVISION FOR ASSISTANT COMMISSIONERS AND OTHER ADDITIONAL STAFF :	..	2,00,000	..	..
		AJMER-MERWARA.				
		A.—COLLECTION OF INCOME-TAX :				
		A. 1.—PAY OF OFFICERS :				
1	—	Income-tax Officer .	5,036	5,100	4,800	..
		A. 2.—PAY OF ESTABLISHMENTS :				
14	—	Inspectors, clerks and servants		9,400		..
—	—	Leave salary . .		400		..
14	—	TOTAL .	9,732	9,800	9,700	..

Numbers. 1939-40	Numbers. 1940-41		Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
		INDIA—*concld.*				
		AJMER-MERWARA—*concld.*				
		A.—COLLECTION OF INCOME-TAX—*concld.*				
		A. 3.—ALLOWANCES, HONORARIA, ETC.:				
		Travelling allowance .	1,289	1,200	1,200	..
		A. 4.—CONTINGENCIES:				
		Miscellaneous . . .	954	600	1,000	..
		TOTAL FOR AJMER-MERWARA .	17,011	16,700	16,700	..
		CENTRAL INDIA.				
		A.—COLLECTION OF INCOME-TAX:				
		A. 2.—PAY OF ESTABLISHMENTS:				
		Peon	192	200	200	..
		A. 4.—CONTINGENCIES:				
		Miscellaneous . . .	40	100	100	..
		TOTAL FOR CENTRAL INDIA .	232	300	300	..
		INDIA GENERAL.				
		A.—COLLECTION OF INCOME-TAX:				
		A. 10.—*DEDUCT*—SHARE DEBITABLE TO CORPORATION TAX: . . .	..	—2,400	—1,000	..
		B.—COLLECTION OF CORPORATION TAX:	..	2,400	1,000	..
		TOTAL FOR INDIA GENERAL . .	..	..	..	..
		TOTAL FOR INDIA . .	17,243	2,17,000	17,000	..
		MADRAS.				
		A.—COLLECTION OF INCOME-TAX:				
		A. 1.—PAY OF OFFICERS:				
1	1	Commissioner (2,000—100—2,500) . . .		30,000		30,000
5	5	Assistant Commissioners, (1,000—1,500) .		82,900		81,000
—	—	Additional Temporary Officer		..		13,100
50	50	Income-tax Officers (at rates varying from Rs. 250 to Rs. 900) . . .		4,48,500		4,16,000
—	—	Leave salary . . .		10,000		40,000
—	—	Lump reduction . . .		—6,000		—12,000
		Non-voted .	*17,850*	..	..	..
		Voted . .	5,26,004	5,65,400	5,45,000	5,68,100
56	56	TOTAL . .	5,43,854	5,65,400	5,45,000	5,68,100

Numbers. 1939-40.	Numbers. 1940-41.		Actuals, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.	Revised Estimate, 1939-40. Rs.	Budget Estimate, 1940-41. Rs.
		MADRAS—*contd.*				
		A.—COLLECTION OF INCOME-TAX—*contd.*				
		A. 2.—PAY OF ESTABLISHMENTS :				
566	557	Inspectors, clerical and menial establishment, etc. (at rates varying from Rs. 12 to Rs. 300) .		3,93,700		3,62,500
—	—	Temporary establishment .		3,500		3,500
—	—	Additional temporary establishment . .		..		5,200
—	—	Leave salary . . .		13,000		40,000
—	—	Lump reduction . .		—12,900		—10,000
566	557	TOTAL .	3,91,667	3,97,300	3,97,500	4,01,200
		A. 3.—ALLOWANCES, HONORARIA, ETC. :				
		Travelling allowance .		55,400		58,400
		Allowances, etc. . .		..		3,500
		House-rent and other allowances		13,600		13,600
		Non-voted .	*674*	..	..	..
		Voted .	65,296	69,000	77,300	75,500
		TOTAL .	65,970	69,000	77,300	75,500
		A. 4.—CONTINGENCIES :				
		Miscellaneous contingent expenditure . .		1,02,800		1,08,500
		Law charges . .		9,500		8,700
		Contingencies . .		..		2,000
		TOTAL .	1,09,926	1,12,300	1,27,200	1,19,200
		A. 7.—GRANTS-IN-AID, CONTRIBUTIONS, ETC. : .	*341*	..	..	..

Numbers. 1939-40.	1940-41.		Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
		MADRAS—*concld.*				
		A.—COLLECTION OF INCOME-TAX—*concld.*				
		A. 10.—*DEDUCT*—SHARE DEBITABLE TO CORPORATION TAX: *Non-voted*	*—849*	..	*—500*	*—500*
		Voted	—31,189	—18,000	—50,900	—46,600
		TOTAL FOR COLLECTION OF INCOME-TAX	10,79,720	11,26,000	10,95,600	11,16,900
		Non-voted	*18,016*	..	*—500*	*—500*
		Voted	10,61,704	11,26,000	10,96,100	11,17,400
		B.—COLLECTION OF CORPORATION TAX:				
		Collection of Corporation Tax *Non-voted*	*849*	..	*500*	*500*
		Voted	31,189	18,000	50,900	46,600
		TOTAL FOR MADRAS (EXCLUDING BANGALORE	11,11,758	11,44,000	11,47,000	11,64,000
		Non-voted	*18,865*	..	..	..
		Voted	10,92,893	11,44,000	11,47,000	11,64,000
		BANGALORE.				
		PRESIDENCY CHARGES.				
		A. 2.—PAY OF ESTABLISHMENTS:				
17	*17*	*Accountants, clerks and servants (at rates varying from Rs. 15—250)*		*10,400*		*11,300*
—	—	*Leave salary*		*100*		*100*
17	*17*	*TOTAL*	*10,460*	*10,500*	*10,500*	*11,400*
		A. 4.—CONTINGENCIES:				
		Miscellaneous	*440*	*500*	*500*	*600*
		TOTAL FOR BANGALORE	*10,900*	*11,000*	*11,000*	*12,000*
		TOTAL FOR MADRAS	11,22,658	11,55,000	11,58,000	11,76,000
		Non-voted	*29,765*	*11,000*	*11,000*	*12,000*
		Voted	10,92,893	11,44,000	11,47,000	11,64,000

Numbers. 1939-40.	Numbers. 1940-41.		Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
		BOMBAY.				
		A.—COLLECTION OF INCOME-TAX:				
		A. 1.—PAY OF OFFICERS:				
1		Commissioner 2,250—100—2,750)+special pay Rs. 250.		*27,700* / 7,600		*36,000*
7	7	Assistant Commissioners 1 (750—100—1,250), and 6 (1,000—100—1,500)+special pay 2 (250) .		1,24,800		1,20,600
59	57	Income-tax Officers, 9(750—50—900), and 39 (300—50—600—50/2—700), 1 (290 to Rs. 750) + special pay 1 (150) and Assistant Income-tax Officers, 8, (Rs. 250 to Rs. 500) . . .		4,31,500		4,33,100
—	—	Additional Temporary Officers		27,000		..
—	—	Additional Temporary Officers . . .				51,000
1	1	Personal Assistant to the Commissioner (300—50—600—50/2—700) .		8,400		7,800
1	1	Chief Examiner (550—25—700)		8,200		8,400
—	—	Leave salary . . .		18,600		23,100
—	—	*Deduct*—Probable savings		—27,000		—27,300
		Non-voted . .	*26,292*	*27,700*	*33,600*	*36,000*
		Voted . . .	6,30,420	5,99,100	6,15,700	6,16,700
69	67	TOTAL .	6,56,712	6,26,800	6,49,300	6,52,700
		A. 2.—PAY OF ESTABLISHMENTS:				
812	800	Inspectors, other executive subordinates and clerical establishment (at rates varying from Rs. 30 to Rs. 500) . . .		11,80,300		11,76,300
380	378	Servants (at rates varying from Rs. 14 to Rs. 32) .		1,04,900		1,02,800
—	—	Additional temporary establishment.		51,000		..
—	—	Additional temporary establishment . .		..		58,000
—	—	Temporary establishment		1,500		5,500
—	—	Leave salary . . .		49,900		59,000
—	—	*Deduct*—Probable savings		—1,10,000		—90,000
1,192	1,178	TOTAL	12,66,916	12,77,600	12,25,300	13,11,600

Numbers. 1939-40.	Numbers. 1940-41.		Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
		BOMBAY—*contd.*				
		A.—COLLECTION OF INCOME-TAX—*contd.*				
		A. 3.—ALLOWANCES, HONORARIA, ETC.:				
		Travelling allowance		*2,300* 1,16,400		*2,400* 1,29,800
		Local allowance		4,000		4,000
		Allowances for additional establishment		..		8,700
		House-rent and other allowances		.. 46,200		*1,600* 24,400
		Non-voted	*3,413*	*2,300*	*3,900*	*4,000*
		Voted	1,61,084	1,66,600	1,70,000	1,66,900
		TOTAL	1,64,497	1,68,900	1,73,900	1,70,900
		A. 4.—CONTINGENCIES:				
		Law charges		31,000		31,000
		Rents, rates and taxes		31,900		32,000
		Postage and telegram charges		61,700		71,300
		Other contingent expenditure		36,700		41,500
		Deduct—Probable savings		—17,900		..
		TOTAL	1,95,264	1,43,400	1,79,700	1,75,800
		A. 5.—WORKS:	..	300	300	..
		A. 7.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	*647*	..	*1,500*	..
		COMMISSIONER OF INCOME-TAX (CENTRAL)				
		A. 1.—PAY OF OFFICERS:				
—	—	One Commissioner		..		25,500
—	—	One Assistant Commissioner		..		12,400
—	—	Six Income-tax Officers and Assistant Income-tax Officers		..		40,000
—	—	Leave salary		..		2,100
—	—	TOTAL	..	..	..	80,000

Numbers. 1939-40.	Numbers. 1940-41.		Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
		BOMBAY—*concld.*				
		A.—COLLECTION OF INCOME-TAX —*concld.*				
		COMMISSIONER OF INCOME-TAX (CENTRAL) —*concld.*				
		A. 2.—PAY OF ESTABLISHMENTS :				
—	—	Three examiners and inspector		..		11,000
—	—	Twenty-four clerks		..		31,500
—	—	Nineteen servants		..		5,000
—	—	Leave salary		..		3,500
—	—	TOTAL	..	..	..	51,000
		A. 3.—ALLOWANCES, HONORARIA, ETC. :				
		Travelling allowance				6,500
		House-rent and other allowances		..		6,800
		Cost of passages, etc.		..		4,700
		TOTAL	..	..	..	18,000
		A. 4.—CONTINGENCIES :				
		Law charges		..		8,500
		Postage, etc.		..		1,500
		Other contingent expenditure		..		2,000
		TOTAL	..	..	..	12,000
		A. 10.—*DEDUCT*—SHARE DEBITABLE TO CORPORATION TAX				
		Non-voted	*—4,883*	*—4,200*	*—7,000*	*—6,200*
		Voted	—3,62,544	—2,96,100	—3,93,100	—3,74,100
		TOTAL FOR COLLECTION OF INCOME-TAX	19,16,609	19,16,700	18,29,900	20,91,700
		Non-voted	*25,469*	*25,800*	*32,000*	*33,800*
		Voted	18,91,140	18,90,900	17,97,900	20,57,900
		B.—COLLECTION OF CORPORATION TAX :				
		Collection of Corporation Tax. *Non-voted*	*4,883*	*4,200*	*7,000*	*6,200*
		Voted	3,62,544	2,96,100	3,93,100	3,74,100
		TOTAL FOR BOMBAY	22,84,036	22,17,000	22,30,000	24,72,000
		Non-voted	*30,352*	*30,000*	*39,000*	*40,000*
		Voted	22,53,684	21,87,000	21,91,000	24,32,000

Numbers. 1939-40.	Numbers. 1940-41.		Actuals. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
		BENGAL.				
		A.—COLLECTION OF INCOME-TAX:				
		A. 1.—PAY OF OFFICERS:				
1	*1*	*Commissioner (2,750) plus special pay (250)* . .		*34,800*		*36,000*
6	5	Assistant Commissioners (1,000—1,500) *plus* special pay 3 (250) . .		1,11,700		93,000
48	49	Income-tax Officers and Assistant Income-tax Officers 33 (500—900), 15 (300—900), 1(250—425) *plus* special pay 2 (150).		4,10,800		4,32,300
1	1	Personal Assistant to Commissioner (500—900) .		9,100		9,600
—	—	Additional Temporary Officers . . .		39,100		..
—	—	Retention of Temporary Officers . . .		..		40,900
—	—	Leave salary .		*1,200* / ..		.. / 2,000
—	—	*Deduct*—Probable savings		—15,000		—10,000
		Non-voted	*14,936*	*36,000*	*15,900*	*36,000*
		Voted	5,44,252	5,55,700	5,60,500	5,67,800
56	56	TOTAL	5,59,188	5,91,700	5,76,400	6,03,800
		A. 2.—PAY OF ESTABLISHMENTS:				
46	46	Examiners of accounts (150—450) . . .		1,52,700		1,58,800
23	23	Assessors and other executive subordinates (at rates varying from Rs. 40 to Rs. 300) .		40,600		40,900
394	390	Clerks and stenographers (35 to 300) . . .		4,15,500		4,16,600
231	226	Servants (25 and less) .		44,800		44,200
—	—	Temporary establishment		23,400		3,000
—	—	Retention of temporary establishment . . .		..		20,400
—	—	*Deduct*—Probable savings		—26,900		—20,000
694	685	TOTAL	6,57,473	6,50,100	6,44,500	6,63,900

	Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
BENGAL—*concld.*				
A.—COLLECTION OF INCOME-TAX—*concld.*				
A. 3.—ALLOWANCES, HONORARIA, ETC.:				
Travelling allowance		*1,200* / 44,800		*1,400* / 40,300
House-rent and other allowances		*800* / 5,500		*1,600* / 5,700
Allowances for additional establishment		..		5,300
Non-voted	*142*	*2,000*	*5,100*	*3,000*
Voted	50,372	50,300	49,000	51,300
TOTAL	50,514	52,300	54,100	54,300
A. 4.—CONTINGENCIES :				
Non-contract contingencies		73,200		87,000
Purchase of books and publications		700		1,000
Law charges		20,000		20,000
TOTAL	95,958	93,900	1,12,000	1,08,000
A. 10.—*DEDUCT*—SHARE DEBITABLE TO CORPORATION TAX				
Non-voted	*—4,334*	*—8,600*	*—5,100*	*—10,700*
Voted	—3,87,518	—2,87,500	—3,33,000	—3,82,900
B.—COLLECTION OF CORPORATION TAX:				
Non-voted	*4,334*	*8,600*	*5,100*	*10,700*
Voted	3,87,518	2,87,500	3,33,000	3,82,900
TOTAL FOR BENGAL	13,63,133	13,88,000	13,87,000	14,30,000
Non-voted	*15,078*	*38,000*	*21,000*	*39,000*
Voted	13,48,055	13,50,000	13,66,000	13,91,000

Numbers. 1939-40.	Numbers. 1940-41.		Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
		UNITED PROVINCES.				
		A.—COLLECTION OF INCOME-TAX:				
		A. 1.—PAY OF OFFICERS:				
1	*1*	*Commissioner of Income-tax (Rs. 2,500)*		*31,400*		*28,700*
3	3	Assistant Commissioners of Income-tax (1,400—100—1,500)		52,800		52,000
36	33	Income-tax and Assistant Income-tax Officers, 33 (350—30—800—25—900).		3,16,600		2,99,400
—	—	Leave salary		10,800		20,000
—	—	*Deduct*—Probable savings		—6,000		—24,500
		Non-voted	*10,700*	*31,400*	*18,700*	*28,700*
		Voted	3,77,132	3,74,200	3,55,800	3,46,900
40	37	TOTAL	3,87,832	4,05,600	3,74,500	3,75,600
		A. 2.—PAY OF ESTABLISHMENTS:				
27	24	Inspectors (from Rs. 80 to Rs. 250)		43,800		46,700
185	182	Clerks (at rates varying from Rs. 35 to Rs. 300)		1,84,400		1,62,600
148	147	Servants (from Rs. 10 to Rs. 16)		19,300		19,200
—	—	Additional temporary establishment		8,000		5,000
—	—	Temporary establishment		6,300		2,600
—	—	Leave salary		8,000		20,000
—	—	*Deduct*—Probable savings		—10,000		
360	353	TOTAL	2,56,406	2,59,800	2,48,400	2,56,100
		A. 3.—ALLOWANCES, HONORARIA, ETC.:				
		Travelling allowance		*3,000* 46,000		*2,700* 45,600
		Allowances for additional establishment		1,500		1,500
		House-rent and other allowances		..		400
		Non-voted	*1,778*	*3,000*	*700*	*2,700*
		Voted	45,997	47,500	47,000	47,500
		TOTAL	47,775	50,500	47,700	50,200

Numbers. 1939-40.	Numbers. 1940-41.		Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
		UNITED PROVINCES—*concld.*				
		A.—COLLECTION OF INCOME-TAX—*concld.*				
		A. 4.—CONTINGENCIES :				
		Contingencies for additional establishment		500		500
		Miscellaneous		73,000		81,000
		Law charges		10,000		10,000
		Books and publications		2,500		2,500
		Petty construction and repairs		2,500		2,500
		TOTAL	87,504	88,500	96,800	96,500
		A. 7.—GRANTS-IN-AID, CONTRIBUTIONS, ETC. :				
		Cost of passages, etc.	*135*	*600*	*600*	*600*
		A. 9.—*DEDUCT*—PROBABLE SAVINGS	..	..	..	—2,000
		A. 10.—*DEDUCT*—SHARE DEBITABLE TO CORPORATION TAX :				
		Non-voted	*—65*	*—2,000*	*—1,400*	*—2,200*
		Voted	—39,745	—42,000	—52,200	—51,200
		B.—COLLECTION OF CORPORATION TAX :				
		Collection of Corporation Tax . *Non-voted*	*65*	*2,000*	*1,400*	*2,200*
		Voted	39,745	42,000	52,200	51,200
		TOTAL FOR UNITED PROVINCES	7,79,702	8,05,000	7,68,000	7,77,000
		Non-voted	*12,663*	*35,000*	*20,000*	*32,000*
		Voted	7,67,039	7,70,000	7,48,000	7,45,000
		PUNJAB.				
		A.—COLLECTION OF INCOME-TAX :				
		A. 1.—PAY OF OFFICERS :				
1	*1*	*Commissioner of Income-tax (2,250—100—2,750)*				
3	3	Assistant Commissioners of Income-tax (1,000—100—1,500)		*27,000*		*27,500*
				51,300		52,700
—	—	Temporary Assistant Commissioners		28,900		38,000
45	44	Income-tax Officers (250—850)		3,80,600		3,71,200
—	—	Leave salary		3,800		23,000
—	—	*Deduct*—Probable savings.		—20,000		—25,000
		Non-voted	*12,310*	*27,000*	*13,700*	*27,500*
		Voted	4,38,171	4,44,600	4,59,600	4,59,900
49	48	TOTAL	4,50,481	4,71,600	4,73,300	4,87,400

Nos. 1940-41.			Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
		PUNJAB—*concld.*				
		I.—COLLECTION OF INCOME-TAX—*concld.*				
		A. 2.—PAY OF ESTABLISHMENTS:				
251	252	Inspectors, accountants, stenographers, head assistants and clerks (at rates varying from Rs. 40 to Rs. 350).		3,52,100		3,48,900
175	175	Servants (at Rs. 14 to Rs. 18).				
—	—	Staff of Temporary Assistant Commissioners		2,300		2,000
—	—	Temporary establishment		2,500		2,500
—	—	Leave salary		5,000		21,000
—	—	*Deduct*—Probable savings		—5,000		—10,000
426	427	TOTAL	3,33,931	3,56,900	3,45,900	3,64,400
		A. 3.—ALLOWANCES, HONORARIA, ETC.:				
		Travelling and other allowances		*2,000* 63,000		*1,900* 64,900
		Allowances, honoraria, etc.		6,100		..
		Allowances, honoraria, etc.		..		12,000
		Non-voted	*954*	*2,000*	*1,000*	*1,900*
		Voted	68,873	69,100	71,000	76,900
		TOTAL	69,827	71,100	72,000	78,800
		A. 4.—CONTINGENCIES:				
		Contingencies		1,14,800		1,12,300
		Contingencies		..		10,500
		Purchase of books and publications		1,000		2,000
		Lump cut		—11,400		—5,000
		TOTAL	1,07,986	1,04,400	1,26,500	1,19,800
		A. 7.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.:				
		Passage contributions	..	..	*300*	*600*
		A. 10.—*DEDUCT*—SHARE DEBITABLE TO CORPORATION TAX:				
		Non-voted	*—316*	*—500*	*—600*	*—1,000*
		Voted	—22,054	—17,000	—36,800	—35,100
		B.—COLLECTION OF CORPORATION TAX:				
		Non-voted.	*316*	*500*	*600*	*1,000*
		Voted	22,054	17,000	36,800	35,100
		TOTAL FOR PUNJAB	9,62,225	10,04,000	10,18,000	10,51,000
		Non-voted	*13,264*	*29,000*	*15,000*	*30,000*
		Voted	9,48,961	9,75,000	10,03,000	10,21,000

Numbers. 1939-40.	Numbers. 1940-41.		Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs..	Rs.	Rs.	Rs.
		BIHAR.				
		A.—COLLECTION OF INCOME-TAX :				
		A. 1.—PAY OF OFFICERS :				
1	—	*Commissioner of Income-tax (2,000—100—2,500)* .		*35,000*		..
—	1	Commissioner of Income-tax		..		26,600
3	3	Assistant Commissioners of Income-tax (1,000—100—1,500) . . .		56,000		52,800
16	16	Income-tax Officers (350—50/2—900) . . .		1,25,500		1,16,100
—	—	Additional Temporary Officers . . .		10,800		25,200
—	—	Leave salary . . .		..		13,000
—	—	*Deduct*—Probable savings .		—4,000		—9,000
		Non-voted .	*23,361*	*35,000*	*2,000*	..
		Voted .	1,77,452	1,88,300	2,19,500	2,24,700
20	20	Total .	2,05,813	2,23,300	2,21,500	2,24,700
		A. 2.—PAY OF ESTABLISHMENTS :				
113	113	Clerks, stenographers, etc. (at rates varying from Rs. 30 to Rs. 300) .		1,42,000		1,34,800
97	97	Servants (Rs. 12—17)		15,000		14,400
—	—	Temporary establishment		1,000		1,000
—	—	Additional temporary establishment . .		11,600		12,700
—	—	Leave salary . . .		..		3,000
—	—	*Deduct*—Probable savings		—4,000		—5,000
210	210	Total .	1,52,823	1,65,600	1,56,600	1,60,900
		A. 3.—ALLOWANCES, HONORARIA, ETC. :				
		Travelling allowance .		*2,000* / 28,200		28,200
		Allowances for additional establishment . .		1,600		6,000
		Other allowances . .		800		800
		Non-voted .	*2,169*	*2,000*	..	..
		Voted . .	30,068	30,600	38,000	35,000
		Total .	32,237	32,600	38,000	35,000
		A. 4.—CONTINGENCIES :				
		Rents, rates and taxes .		13,300		13,300
		Miscellaneous contingencies		28,600		30,000
		Contingencies for additional establishment . .		3,600		5,100
		Total .	41,406	45,500	49,900	48,400

NUMBERS. 1939-40.	1940-41.		Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
		BIHAR—*concld.*				
		A.—COLLECTION OF INCOME-TAX—*concld.*				
		A. 10.—*DEDUCT*—SHARE DEBITABLE TO CORPORATION TAX (*Non-voted*	—*586*	—*1,000*	..	..
		(Voted	—7,707	—8,000	—7,800	—9,400
		B.—COLLECTION OF CORPORATION TAX (*Non-voted*	*586*	*1,000*	..	..
		(Voted	7,707	8,000	7,800	9,400
		TOTAL FOR BIHAR	4,32,279	4,67,000	4,66,000	4,69,000
		Non-voted	*30,530*	*37,000*	*2,000*	..
		Voted	4,01,749	4,30,000	4,64,000	4,69,000
		CENTRAL PROVINCES AND BERAR				
		A.—COLLECTION OF INCOME-TAX:				
		A. 1.—PAY OF OFFICERS:				
2	2	Assistant Commissioners (1,000—1,500)		30,000		27,900
16	16	Income-tax Officers (300—900)		1,02,500		1,01,800
—	—	Additional Officers		..		13,100
—	—	Leave salary		9,000		13,600
18	18	TOTAL	1,41,570	1,41,500	1,49,700	1,56,400
		A. 2.—PAY OF ESTABLISHMENTS:				
93	92	Executive subordinates and clerks (at rates varying from Rs. 40 to Rs. 300).				
—	—	Assessing officers, investigating officers, inspectors, personal clerks, peons, clerks and process servers		1,06,700		1,08,100
—	—	Additional establishment		..		7,900
—	—	Temporary establishment.		1,200		1,200
72	71	Duftries and servants (at rates varying from Rs. 10 to Rs. 18)		10,900		10,600
—	—	Leave salary		10,000		8,000
165	163	TOTAL	1,25,303	1,28,800	1,29,100	1,35,800
		A. 3.—ALLOWANCES, HONORARIA, ETC.:				
		Travelling allowance		25,200		25,200
		Travelling allowance		..		4,500
		Commission for collection of Income-tax		300		100
		TOTAL	25,122	25,500	31,400	29,800

Numbers. 1939-40.	Numbers. 1940-41.		Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
		CENTRAL PROVINCES AND BERAR—*concld.*				
		A.—COLLECTION OF INCOME-TAX—*concld.*				
		A. 4.—CONTINGENCIES:				
		Purchase and repair of furniture		300		300
		Other contingencies		28,900		30,200
		Contingencies				1,500
		TOTAL	30,629	29,200	31,800	32,000
		A. 10.—*DEDUCT*—SHARE DEBITABLE TO CORPORATION TAX	—16,345	—5,000	—13,900	—14,300
		B.—COLLECTION OF CORPORATION TAX:	16,345	5,000	13,900	14,300
		TOTAL FOR CENTRAL PROVINCES AND BERAR	3,22,624	3,25,000	3,42,000	3,54,000
		ASSAM.				
		A.—COLLECTION OF INCOME-TAX:				
		A. 1.—PAY OF OFFICERS:				
1	2	Assistant Commissioner (1,400—1,500)		18,000		33,400
6	6	Income-tax Officers		38,800		39,900
—	—	Leave salary		2,700		2,700
7	8	TOTAL	58,325	59,500	72,000	76,000
		A. 2.—PAY OF ESTABLISHMENTS:				
4	4	Examiners of accounts		11,700		12,500
38	41	Clerks		46,800		51,600
33	36	Servants		6,000		6,800
—	—	Temporary establishment		500		300
—	—	Leave salary		2,500		1,500
—	—	*Deduct*—Probable savings		—2,000		—2,000
75	81	TOTAL	63,603	65,500	67,000	70,700

	Actuals, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
ASSAM—*concld.*				
A.—COLLECTION OF INCOME-TAX—*concld.*				
A. 3.—ALLOWANCES, HONORARIA, ETC.:				
Travelling allowance .	8,531	8,000	10,000	11,500
A. 4.—CONTINGENCIES:				
Fees to pleaders and diet, etc., of witnesses .		500		1,000
Contract contingencies .				
Rents, rates and taxes .		11,700		14,000
Other contingencies .				
TOTAL .	12,452	12,200	12,900	15,000
A. 5.—WORKS:	1,605	..	300	..
A. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, ETC.:				
A. 6 (1).—ASSAM:				
Amount paid to Provincial Government on account of share of pay and allowances of the Commissioner	4,800	4,800	4,800	4,800
A. 10.—*DEDUCT*—SHARE DEBITABLE TO CORPORATION TAX:	—15,178	—9,600	—13,600	—13,600
B.—COLLECTION OF CORPORATION TAX:	15,178	9,600	13,600	13,600
TOTAL FOR ASSAM	1,49,316	1,50,000	1,67,000	1,78,000

Numbers. 1939-40.	Numbers. 1940-41.		Actuals, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.	Revised Estimate, 1939-40. Rs.	Budget Estimate, 1940-41. Rs.
		COORG.				
		A.—COLLECTION OF INCOME-TAX :				
		A. 2.—PAY OF ESTABLISHMENTS :				
3	3	Clerks and peons		1,500		1,300
—	—	Leave salary		200		300
3	3	TOTAL	1,328	1,700	1,500	1,600
		A. 3.—ALLOWANCES, HONORARIA, ETC.:				
		Travelling allowance	21	100	100	200
		A. 4.—CONTINGENCIES :				
		Miscellaneous contingent charges	199	200	400	200
		A. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, ETC.:				
		A. 6 (2).—COORG :				
		Amount paid to Provincial Government for Income-tax work done by the provincial staff	1,000	1,000	1,000	1,000
		TOTAL FOR COORG	2,548	3,000	3,000	3,000

No.R.F.406-39/G&A Sec.6. dt 30-4-40

Issued 30/4

A copy of the undermentioned paper is forwarded to the Income-tax Officer, Civil and Military Station, Bangalore, with reference to his letter No.I.T.Gl.3/1939-40, dated the 4th September 1939.

S.N.1 & M

By order, etc.,

27.4

for Secretary to the Resident

Encl. 6 + 6 P.T.C.

Demands for Grants, 1940-41: Demand No.3- Taxes on Income including Corporation Tax.

(with 5 spare copies)

25/4/40

D.A.Dis.No.14(6)-I.T./40.

CENTRAL BOARD OF REVENUE.

New Delhi, the 9th July, 1940.

From

K.K. Chettur, Esquire, M.A.,

First Secretary, Central Board of Revenue,

To

The Commissioners of Income-tax,

Major Provinces, Coorg and Bangalore.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
29 JUL. 1940
Diary No....7.307....
No.....

Sir,

Budget estimates - 1940-41 - III - Corporation tax and IV - Taxes on income other than Corporation tax - Distribution by detailed heads.

.....

I am directed to enclose herewith a statement showing the estimates of revenue by detailed sub-heads under 'III-Corporation tax' and "IV-Taxes on income other than Corporation tax" for the year 1940-41.

2. I am to say that the estimates do not include collections in respect of officers of other departments, such as Posts and Telegraphs, Military and Railways in your charge as a separate provision has been made for such collections under 'India'.

I have the honour to be,
Sir,
Your most obedient servant,

Sital Prasad
18.7.40.
for First Secretary, Central Board of Revenue.

Copy forwarded to the Statistician.

3/8/40

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,
Bangalore, the 3?. August 1940.

No.R.F.406-39/G.&A.

Copy, with enclosure, forwarded to the Inspecting Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for information.

J.P.
12/VII.

o/c 4/8

for SECRETARY TO THE RESIDENT &
COMMISSIONER OF INCOME-TAX.

1-8-40

Budget Estimates - 1940-41 - Revenue - III Corporation tax and IV Taxes on income other than Corporation tax - Distribution by detailed heads (in thousands of rupees).

		BANGALORE.	
III	- Corporation Tax -		
	1. Ordinary Collections.	1,07	1,07
	2. Miscellaneous.	--	
	3. Excess Profits Duty.	--	
	Total Corporation Tax.	1,07	
	3. Deduct - Refunds.	--	
	4. Deduct - Double income-tax relief.	--	
	Net Corporation Tax.	1,07	1,07
IV	- Taxes on income other-than-Corporation Tax.		
	i. Income-tax.		
	1. Ordinary Collections.		
	(a) Taxes paid by companies.	2,70	2,70
	(b) Other collections.	1,45	1,45
	2. Deduction by Government from salaries and pensions		
	(a) Taxes in respect of Central (Federal) emoluments.	34	34
	(b) Taxes on other emoluments.	8	8
	3. Deduction from interest on Government Securities.	60	60
	Total Income-tax.	5,17	5,17
	4. Deduct - Refunds -		
	(a) Ordinary collections - Taxes paid by companies.	23	23
	(b) Deductions by Government from salaries and pensions - Taxes in respect of Central (Federal) emoluments.	1	1
	(c) Payments on account of d.i.t. relief granted to Companies, Commissioners.	1,03	1,03
	(d) All other Refunds -	34	7
	Total Income-tax Refunds.	1,61	1,61
	NET INCOME-TAX.	3,56	3,56
	ii. Supertax.		
	5. Supertax -		
	(a) Supertax in respect of Central (Federal) emoluments.	3	
	(b) Supertax on other collections.	4	
	(c) Advance payment of Supertax.		
	TOTAL SUPERTAX.	7	
	6. Deduct :- Refunds.		
	Ordinary Collections.		
	(a) Supertax in respect of Central (Federal) emoluments.		
	(b) Supertax on other collections.		
	(c) Advance payment of supertax.		
	Total Supertax Refunds.		
	Net Supertax.	7	
III	- Miscellaneous: -		
Net IV TAXES ON INCOME OTHER THAN CORPORATION TAX.		3,63	

TOTAL GROSS	
TOTAL REFUNDS.	6,31 5,84
Deduct - Share of Net proceeds assigned to the province.	1,61 1 1
NET - GRAND TOTAL.	4,70 4,23

Difference 47